

**Fiscal Years 2009 - 2018**[illegible]

[illegible]

Provision	Effective	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2009-13	2009-18
17. Secretarial authority to make adjustments regarding taxpayer and dependency status.....	tybi 2008 or 2009	----- <i>Negligible Revenue Effect</i> -----											
B. Modifications to the Katrina Emergency Tax Relief Act of 2005													
1. Additional \$500 personal exemption for Midwestern displaced individuals (staying as houseguests for at least 60 days) subject to maximum additional exemptions of \$2,000.....	tybi 2008 or 2009	-8	-2	---	---	---	---	---	---	---	---	-10	-10
2. Increase in standard mileage rate for charitable use of a vehicle for providing relief related to the Midwestern disaster area.....	cmo/a tadd & before 1/1/09	-9	---	---	---	---	---	---	---	---	---	-9	-9
3. Mileage reimbursements to charitable volunteers excluded from gross income for providing relief related to the Midwestern disaster area up to standard business mileage rate.....	uopao/a tadd & before 1/1/09	-1	---	---	---	---	---	---	---	---	---	-1	-1
4. Exclusions of certain cancellations of indebtedness for certain taxpayers affected by severe storms, tornados, or flooding .....	Dmo/a tadd & before 1/1/10	-4	-2	---	---	---	---	---	---	---	---	-6	-6
5. Extend replacement period for nonrecognition of gain for property located in Midwestern disaster area.....	DOE	-30	-41	-3	1	1	1	2	2	2	2	-73	-65
Total of Temporary Tax Relief for Areas Damaged by 2008 Midwestern Severe Storms, Tornados, and Flooding .....		-1,309	-234	-202	-262	-284	-286	-290	-293	-294	-296	-2,293	-3,755
II. Extend and Modify Enhanced Charitable Deductions for Contributions of Food Inventory (sunset 12/31/09) .....													
	cma 12/31/07 & cmi tyea DOE	-102	-58	---	---	---	---	---	---	---	---	-160	-160
III. Extension of Enhanced Charitable Deduction for Contributions of Book Inventory (sunset 12/31/09) .....													
	cma 12/31/07	-30	-15	---	---	---	---	---	---	---	---	-45	-45

Provision	Effective	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2009-13	2009-18
<b>IV. Reporting Requirements Relating to Disaster</b>													
Relief Contributions .....	rfa 12/31/08	----- <i>Negligible Revenue Effect</i> -----											
<b>NET TOTAL .....</b>		<b>-1,441</b>	<b>-307</b>	<b>-202</b>	<b>-262</b>	<b>-284</b>	<b>-286</b>	<b>-290</b>	<b>-293</b>	<b>-294</b>	<b>-296</b>	<b>-2,498</b>	<b>-3,960</b>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. Date of enactment is assumed to be October 1, 2008.

Legend for "Effective" column:

apoia = amounts paid or incurred after  
bia = bonds issued after  
bib = bonds issued before  
caa = credits allocated after  
cma = contributions made after  
cmi = contributions made in  
cmo/a = contributions made on or after  
dmo/a = distributions made on or after

dmo/a = discharges made on or after  
DOE = date of enactment  
epoia = expenditures paid or incurred after  
lao/a = losses arising on or after  
ppisa = property placed in service after  
rfa = returns filed after  
tadd = the applicable disaster date

tyba = taxable years beginning after  
tybi = taxable years beginning in  
tyea = taxable years ending after  
tyi = taxable year including  
uopao/a = use of passenger automobile  
on or after  
wpoia = wages paid or incurred after

[1] Estimates are subject to change as additional data on the scope of provisions is finalized and the duration of proposal is determined.

[2] The "Midwestern Disaster Area" means an area to which a major disaster has been declared by the President after May 20, 2008, and before August 1, 2008, under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of severe storms, tornados, or flooding occurring during May or June of 2008 in the states of Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, and Wisconsin. The "Midwestern Disaster Area" means an area determined by the President to warrant individual or individual and public assistance from the Federal Government under such Act with respect to damages attributable to such severe storms, tornados, or flooding.

[3] Gain of less than \$500,000.

[4] Loss of less than \$500,000.

[5] Effective for lodging provided during the six-month period beginning on the first day of the first month after the applicable disaster date.

[6] Effective for distributions made after the date which is 6 months before the applicable disaster date and before the date which is the day after the applicable disaster date.

[7] Increase in loan limits effective for loans made after the date of enactment and before January 1, 2010; repayment relief for loans outstanding beginning on the date of enactment of the Housing and Economic Recovery Act of 2008, and ending on December 31, 2009.

[8] Contributions paid during the period beginning on the earliest applicable disaster date and ending on December 31, 2008.